



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: WAVERLY SANITARY DISTRICTPrincipal Office: W7191A HIGHWAY 10 & 114  
MENASHA, WI 54952For the Year Ended: DECEMBER 31, 2001**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I CATHERINE M. GIRDLEY of  
(Person responsible for accounts)

\_\_\_\_\_, WAVERLY SANITARY DISTRICT, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/28/2002  
(Date)

OFFICE MANAGER \_\_\_\_\_  
(Title)

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

---

**IDENTIFICATION AND OWNERSHIP**

---

**Exact Utility Name:** WAVERLY SANITARY DISTRICT**Utility Address:** W7191A HIGHWAY 10 & 114  
MENASHA, WI 54952**When was utility organized?** 8/21/1972**Report any change in name:****Effective Date:****Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

---

**Name:** MS. CATHERINE M GIRDLEY**Title:** OFFICE MANAGER**Office Address:** WAVERLY SANITARY DISTRICT  
W7191A HIGHWAY 10 & 114  
MENASHA, WI 54952**Telephone:** (920) 731 - 0002**Fax Number:** (920) 731 - 2955**E-mail Address:** WAVERLY@IX.NETCOM.COM

---

**Individual or firm, if other than utility employee, preparing this report:**

---

**Name:** MS. CATHERINE M. GIRDLEY**Title:** OFFICE MANAGE**Office Address:** WAVERLY SANITARY DISTRICT  
W7191A HWY. 10 & 114  
MENASHA, WI 54952**Telephone:** (920) 731 - 0002**Fax Number:** (920) 731 - 2955**E-mail Address:** WAVERLY@IX.NETCOM.COM

---

**President, chairman, or head of utility commission/board or committee:**

---

**Name:** WILLIAM C. HELEIN**Title:** COMMISSION PRESIDENT**Office Address:**  
W6419 FIRE LANE 8  
MENASHA, WI 54952**Telephone:** (920) 739 - 4925**Fax Number:****E-mail Address:** N/A

---

**Are records of utility audited by individuals or firms, other than utility employee?** YES

---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** MR. BLAINE C. PRIEBUSH**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** ERICKSON & ASSOCIATES, S.C.  
1000 WEST COLLEGE AVENUE  
APPLETON, WI 54912**Telephone:** (920) 733 - 4957**Fax Number:** (920) 733 - 6221**E-mail Address:** N/A**Date of most recent audit report:** 12/31/2000**Period covered by most recent audit:** 2000

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** MR DAVID A VICK**Title:** SYSTEMS OPERATOR**Office Address:** WAVERLY SANITARY DISTRICT  
W7191A HIGHWAY 10 & 114  
MENASHA, WI 54952**Telephone:** (920) 731 - 0002**Fax Number:** (920) 731 - 2955**E-mail Address:** N/A

---

**Name:** MR WILLIAM C HELEIN**Title:** COMMISSION PRESIDENT**Office Address:** WAVERLY SANITARY DISTRICT  
W7191A HIGHWAY 10 & 114  
MENASHA, WI 54952**Telephone:** (920) 731 - 0002**Fax Number:** (920) 731 - 2955**E-mail Address:** N/A

---

**Name:** MS CATHERINE M GIRDLEY**Title:** OFFICE MANAGER**Office Address:** WAVERLY SANITARY DISTRICT  
W7191A HIGHWAY 10 & 114  
MENASHA, WI 54952**Telephone:** (920) 731 - 0002**Fax Number:** (920) 731 - 2955**E-mail Address:** waverly@ix.netcom.com

---

**Name of utility commission/committee:**    WAVERLY SANITARY DISTRICT COMMISSION

---

**Names of members of utility commission/committee:**

MS LAURIE J FULCER, SECRETARY

MR WILLIAM C HELEIN, PRESIDENT

## IDENTIFICATION AND OWNERSHIP

---

**Is sewer service rendered by the utility?**  
**Name of service rendered by the utility/committee:**

If "yes," has the municipality by ordinance considered the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

**Date of Ordinance:** 9/1/1983

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

---

**Provide the following information regarding the provider(s) of contract services:**

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

N/A

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	455,934	402,903	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	311,508	277,045	2
Depreciation Expense (403)	63,507	57,590	3
Amortization Expense (404)	0	0	4
Taxes (408)	7,102	5,971	5
<b>Total Operating Expenses</b>	<b>382,117</b>	<b>340,606</b>	
<b>Net Operating Income</b>	<b>73,817</b>	<b>62,297</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>73,817</b>	<b>62,297</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,706	6,295	9
Miscellaneous Nonoperating Income (421)	37	155	10
<b>Total Other Income</b>	<b>4,743</b>	<b>6,450</b>	
<b>Total Income</b>	<b>78,560</b>	<b>68,747</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>78,560</b>	<b>68,747</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	4,179	5,237	13
Amortization of Debt Discount and Expense (428)	5,138	338	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>9,317</b>	<b>5,575</b>	
<b>Net Income</b>	<b>69,243</b>	<b>63,172</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	18,732	(44,440)	19
Balance Transferred from Income (433)	69,243	63,172	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>87,975</b>	<b>18,732</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON CHECKING AND SAVING ACCOUNTS	4,706	4
<b>Total (Acct. 419):</b>	4,706	
<b>Miscellaneous Nonoperating Income (421):</b>		
REALTOR ASSESSMENT INFORMATION FEES	37	5
<b>Total (Acct. 421):</b>	37	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	455,934	0	0	0	455,934	1
Less: interdepartmental sales	254	0	0	0	254	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0		0	0	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0		0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>455,680</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>455,680</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,156,584	3,563,105	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	509,306	445,799	<b>2</b>
<b>Net Utility Plant</b>	<b>3,647,278</b>	<b>3,117,306</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	283,681	218,771	<b>8</b>
Temporary Cash Investments (132)	0	0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	43,049	40,600	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	1,122	929	<b>15</b>
Prepayments (165)	5,278	4,926	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>333,130</b>	<b>265,226</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	1,898	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>1,898</b>	
<b>Total Assets and Other Debits</b>	<b>3,980,408</b>	<b>3,384,430</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	216,917	216,917	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	87,975	18,732	<b>23</b>
<b>Total Proprietary Capital</b>	<b>304,892</b>	<b>235,649</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	112,360	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>0</b>	<b>112,360</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	25,882	14,923	<b>28</b>
Payables to Municipality (233)	260,865	191,738	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	1,988	1,956	<b>31</b>
Interest Accrued (237)	0	380	<b>32</b>
Other Current and Accrued Liabilities (238)	0	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>288,735</b>	<b>208,997</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,386,781	2,827,424	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>3,980,408</b>	<b>3,384,430</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	4,156,584	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)	0	0	0	0	<b>2</b>
Utility Plant in Process of Reclassification (392)	0	0	0	0	<b>3</b>
Utility Plant Leased to Others (393)	0	0	0	0	<b>4</b>
Property Held for Future Use (394)	0	0	0	0	<b>5</b>
Construction Work in Progress (395)	0	0	0	0	<b>6</b>
Utility Plant Acquisition Adjustments (396)	0	0	0	0	<b>7</b>
Other Utility Plant Adjustments (397)	0	0	0	0	<b>8</b>
<b>Total Utility Plant</b>	<b>4,156,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	509,306	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>509,306</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,647,278</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	445,799				<b>445,799</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	63,507				<b>63,507</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,460				<b>3,460</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
None	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
None	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>66,967</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66,967</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Meter Depreciation to Sewer Utility	3,460				<b>3,460</b>	<b>18</b>
<b>Total debits</b>	<b>3,460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,460</b>	<b>19</b>
<b>Balance End of Year</b>	<b>509,306</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>509,306</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	1,122	929	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>1,122</b>	<b>929</b>	

# **UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 Refunding Issue	5,138	428	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	216,917	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>216,917</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
GO REFUNDING BONDS	11/15/1998	12/01/2005	3.94%	0	1
<b>Total Bonds (Account 221):</b>				<b>0</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,956	1
<b>Accruals:</b>		
Charged water department expense	7,102	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
<b>Other (explain):</b>		
None	0	5
<b>Total Accruals and other credits</b>	<b>7,102</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	0	6
Social Security taxes	6,530	7
PSC Remainder Assessment	540	8
<b>Other (explain):</b>		
None	0	9
<b>Total payments and other debits</b>	<b>7,070</b>	
<b>Balance end of year</b>	<b>1,988</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
GO REFUNDING BONDS	380	4,179	4,559	0	1
<b>Subtotal</b>	<b>380</b>	<b>4,179</b>	<b>4,559</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>380</b>	<b>4,179</b>	<b>4,559</b>	<b>0</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,827,424	0	0	0	0	<b>2,827,424</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	46,301	0	0	0	0	<b>46,301</b>	<b>2</b>
For Mains	453,337	0	0	0	0	<b>453,337</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	57,772	0	0	0	0	<b>57,772</b>	<b>4</b>
ANNEXATION ASSESSMENT PAYMENT	1,947	0	0	0	0	<b>1,947</b>	<b>5</b>
<b>Deduct charges (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	<b>6</b>
<b>Balance End of Year</b>	<b>3,386,781</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,386,781</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	139,383	0	0	0	0	<b>139,383</b>	<b>7</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	43,049	5
Electric	0	6
Sewer (Regulated)	0	7
<b>Other (specify):</b>		
NONE	0	8
<b>Total (Acct. 142):</b>	<b>43,049</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE	0	12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	5,278	13
<b>Total (Acct. 165):</b>	<b>5,278</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE	0	15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Payables to Municipality (233):</b>		
TEMPORARY BORROWING FROM GENERAL FUND-INTERFUND ACTIVITY	260,865	<b>16</b>
<b>Total (Acct. 233):</b>	<b>260,865</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	<b>17</b>
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	3,859,844	0	0	0	<b>3,859,844</b>	<b>1</b>
Materials and Supplies	1,025	0	0	0	<b>1,025</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	477,552	0	0	0	<b>477,552</b>	<b>4</b>
Customer Advances for Construction	0	0	0	0	<b>0</b>	<b>5</b>
Contributions in Aid of Construction	3,107,102	0	0	0	<b>3,107,102</b>	<b>6</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>276,215</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>276,215</b>	
Net Operating Income	73,817	0	0	0	<b>73,817</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>26.72%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>26.72%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	216,917	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	53,353	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>270,270</b>	
<b>Net Income</b>		
Net Income	69,243	5
<b>Percent Return on Proprietary Capital</b>	<b>25.62%</b>	

## IMPORTANT CHANGES DURING THE YEAR

---

**Report changes of any of the following types:**

---

**1. Acquisitions.**

None

---

**2. Leaseholder changes.**

None

---

**3. Extensions of service.**

Four (4) development projects were completed/accepted during yr. 2001:

Grassy Fields, 1st.Addition-Ashland Hollows, Barker Farm Estates Park, and the Lake Park Road project.

Grassy Fields, 1st.Addition-Ashland Hollows, and Barker Farm Estates Park were completely funded by private developers.

The Lake Park Road project (\$2.5M) was funded by the City of Menasha and the Town of Harrison in order for the city and town to increase their growth/tax base. This project was the result of the 1999 Boundary Agreement between Menasha and Harrison that eliminated annexation disputes and lawsuits between them.

Note:

All projects' related costs were included in year 2001 financial information since all projects were accepted/finalized prior to 12/31/01.

Project acceptance for the Lake Park Road project, located within the municipality, occurred during 12/01. Since project acceptance occurred late in the year, the related fire protection revenue - generated by hydrant count and certified to the County for collection via the tax bill during November - will not reflect this project. The additional fire protection revenue, based on this project's hydrant count, will be reflected on the year 2002 report.

---

**4. Estimated changes in revenues due to rate changes.**

None

---

**5. Obligations incurred or assumed, excluding commercial paper.**

None

---

**6. Formal proceedings with the Public Service Commission.**

None

---

**7. Any additional matters.**

None

---

---

**FINANCIAL SECTION FOOTNOTES**

---

---

**Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-11)**

The Waverly Sanitary District paid the remaining 4 years (yrs.2002-2005)debt balance during 10/01. At that time \$3,240 was debited to acct.#181 to reflect the balance payment and credited the same amount to acct.#428.

The final payment -- 12/1/01 -- reflected the remaining \$1,898 debited to acct.#181 and credited to acct.#428.

---

**Bonds (Acct. 221) (Page F-13)**

The GO Refunding Bonds were paid in full as of the final payment made 12/1/01.

Years 2002 through 2005 were called (cash defeasance) and payment/closing date was 10/24/01.

---

**Interest Accrued (Acct. 237) (Page F-16)**

Acct.#237 represents accrued interest during the year since the District had debt obligations during 2001 -- but paid the debt in full prior to 12/31/01.

Acct.#221 - Pg. F-13 correctly reflects the principal amount of "0" at end of year since the debt was repaid entirely prior to 12/31/01.

---

---

**FINANCIAL SECTION FOOTNOTES**

---

**Identification and Ownership - Contacts (Page iv)**

Waverly Sanitary District  
W7191AoHighway10&114  
Menasha, WI 54952. Phone:731-0002' Fax: 731-2955

August 14, 2002

Mr. Pete Leege  
PUBLIC SERVICE COMMISSION  
610 North Whitney Way  
P.O. Box 7854  
Madison, Wi 53707-7854  
Re: Year 2001 Annual Report Analytical Review -- #6335

Dear Pete:

:

I received your August 7, 2002 e-mail in reference to the Waverly Sanitary District's year 2001 annual report. A copy is attached for reference purposes.

As instructed in your e-mail, the temporary borrowing from the general fund-interfund activity will be recorded on future annual reports in account #223 (Advances from Municipality) versus account #233 (Payables to Municipality) since the borrowing will be repaid, but over a longer period of time.

During our August 12, 2002 phone conversation, we discussed the required correction/adjustment in account #346 (meters) and account #379 on the year 2002 report. The adjustment will reflect the \$23,125 that was reported as additions during the year to account #379 on page W-8 when it should have been recorded in account #346.

And Pete, thank you for your comment regarding the detailed footnotes throughout the report and also for all of your assistance over the years. Any questions or concerns, please don't hesitate to contact me at the above number.

Catherine M. Girdley Office Manager

attachment

cc: Waverly Sanitary District Commission Blaine Priebush, CPA

\*\*\*\*\*

-----Original Message-----

From: Leege, Peter PSC  
Sent: Wednesday, August 07, 2002 8:30 AM  
To: 'WAVERLY@IX.NETCOM.COM'  
Subject: Review letter for # 6335, Waverly Sanitary District.

Dear Ms. Girdley:

The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently explained in the annual report. The analytical review identified the following issues:

---

## FINANCIAL SECTION FOOTNOTES

---

1. During our review, we noted that in Account 233, Payables to Municipality on page F-18, you reported temporary borrowing from general fund-interfund activity in the amount of \$260,865. Please note that in the future, Account 233 should only contain amounts that are subject to current settlement. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 223, Advances from Municipality.

2. Regarding the \$23,125 reported as additions during the year to Account 379 on page W-8 which are described in the footnotes as the cost of 500 auto meter reads (radio reads) purchased during year 2001, our staff auditors have determined that these additions would more properly be reported in Account 346, Meters. Please confirm that the utility's 2002 annual report will be so adjusted.

Thank you for the efforts you have made to provide detailed footnotes throughout the report. This is very helpful to Commission staff using the report and the practice also answers questions that staff would otherwise have to ask in analytical review letters.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me by email or by telephone at (608) 267-9198. Please respond within 30 days of this email. If we have no questions regarding your response, you can consider the review closed.

Pete Leege  
Financial Specialist  
Division of Water, Compliance and Consumer Affairs  
Public Service Commission of Wisconsin  
610 North Whitney Way  
PO Box 7854  
Madison, WI 53707-7854  
Phone: (608) 267-9198  
Peter.Leege@psc.state.wi.us  
Fax: (608) 266-3957

---



**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	442,873	1
<b>Total Sales of Water</b>	<b>442,873</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	778	2
Other Water Revenues (474)	12,283	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>13,061</b>	
<b>Total Operating Revenues</b>	<b>455,934</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	232,661	5
General Operating Expenses (680-690)	78,847	6
<b>Total Operation and Maintenance Expenses</b>	<b>311,508</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	63,507	7
Amortization Expense (404)	0	8
Taxes (408)	7,102	9
<b>Total Other Operating Expenses</b>	<b>70,609</b>	
<b>Total Operating Expenses</b>	<b>382,117</b>	
<b>NET OPERATING INCOME</b>	<b>73,817</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,042	52,281	330,031	4
Commercial	35	4,243	21,974	5
Industrial	2	355	1,816	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,079</b>	<b>56,879</b>	<b>353,821</b>	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		88,457	8
Other Sales to Public Authorities (464)	2	13	341	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	1	30	254	12
<b>Total Sales of Water</b>	<b>1,083</b>	<b>56,922</b>	<b>442,873</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	88,457	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>88,457</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	778	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>778</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,175	7
<b>Other (specify):</b>		
SEASONAL RECONNECTION FEES	350	8
CONSTRUCTION PERMIT FEES	4,298	9
SEWER PORTION OF METER DEPRECIATION	3,460	10
<b>Total Other Water Revenues (474)</b>	<b>12,283</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	11
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	32,715	1
Purchased Water (610)	175,536	2
Fuel or Power Purchased for Pumping (620)	684	3
Chemicals (630)	0	4
Supplies and Expenses (640)	7,221	5
Repairs of Water Plant (650)	14,891	6
Transportation Expenses (660)	1,614	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>232,661</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	45,688	8
Office Supplies and Expenses (681)	6,325	9
Outside Services Employed (682)	11,100	10
Insurance Expense (684)	4,621	11
Employees Pensions and Benefits (686)	10,748	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	365	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>78,847</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>311,508</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent	N/A		<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			<b>2</b>
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security	ALLOCATED ON GROSS PAYROLL	6,562	<b>3</b>
PSC Remainder Assessment		540	<b>4</b>
Other (specify): NONE	NONE	0	<b>5</b>
<b>Total tax expense</b>		<b>7,102</b>	

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	63,579	0	24
Structures and Improvements (341)	0	0	25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	0	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)		0	63,579	24
Structures and Improvements (341)		0	0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	0	0	<b>26</b>
Transmission and Distribution Mains (343)	2,300,265	453,337	<b>27</b>
Fire Mains (344)	0	0	<b>28</b>
Services (345)	616,578	46,301	<b>29</b>
Meters (346)	109,466	11,717	<b>30</b>
Hydrants (348)	312,819	57,772	<b>31</b>
Other Transmission and Distribution Plant (349)	0	0	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>3,402,707</b>	<b>569,127</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	<b>33</b>
Structures and Improvements (371)	105,533	0	<b>34</b>
Office Furniture and Equipment (372)	12,644	1,227	<b>35</b>
Computer Equipment (372.1)	7,784	0	<b>36</b>
Transportation Equipment (373)	25,590	0	<b>37</b>
Other General Equipment (379)	8,847	23,125	<b>38</b>
Other Tangible Property (390)	0	0	<b>39</b>
<b>Total General Plant</b>	<b>160,398</b>	<b>24,352</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,563,105</b>	<b>593,479</b>	
Common Utility Plant Allocated to Water Department	0	0	<b>40</b>
<b>Total utility plant in service</b>	<b>3,563,105</b>	<b>593,479</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)		0	0	26
Transmission and Distribution Mains (343)		0	2,753,602	27
Fire Mains (344)		0	0	28
Services (345)		0	662,879	29
Meters (346)		0	121,183	30
Hydrants (348)		0	370,591	31
Other Transmission and Distribution Plant (349)		0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>3,971,834</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)		0	0	33
Structures and Improvements (371)		0	105,533	34
Office Furniture and Equipment (372)		0	13,871	35
Computer Equipment (372.1)		0	7,784	36
Transportation Equipment (373)		0	25,590	37
Other General Equipment (379)		0	31,972	38
Other Tangible Property (390)		0	0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>184,750</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>4,156,584</b>	
Common Utility Plant Allocated to Water Department		0	0	40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>4,156,584</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	4,580	0	0	4,580	1
February	4,150	0	0	4,150	2
March	4,480	0	0	4,480	3
April	4,840	0	0	4,840	4
May	5,440	0	0	5,440	5
June	5,600	0	0	5,600	6
July	10,360	0	0	10,360	7
August	8,330	0	0	8,330	8
September	5,350	0	0	5,350	9
October	6,010	0	0	6,010	10
November	5,310	0	0	5,310	11
December	4,990	0	0	4,990	12
<b>Total annual pumpage</b>	<b>69,440</b>	<b>0</b>	<b>0</b>	<b>69,440</b>	
Less: Water sold				56,922	13
Volume pumped but not sold				12,518	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				8,338	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				46	18
Total volume not sold but accounted for				8,384	19
Volume pumped but unaccounted for				4,134	20
Percent of water lost				6%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss: N/A					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				553	23
Date of maximum: 7/13/2001					24
Cause of maximum: Main Flushing					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				125	26
Date of minimum: 2/20/2001					27
Total KWH used for pumping for the year				0	28
If water is purchased: Vendor Name: TOWN OF MENASHA UTILITY DISTRICT & CITY OF APPLETON					29
Point of Delivery: CORNER OF HIGHWAY 10 & 114 & 2005 MIDWAY ROAD					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
-------------------------	--	----------------------------------	--	---	--

NONE

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
----------------------------	-----------------------	-----------------------	-----------------------

NONE

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
----------------------------	-----------------------	-----------------------	-----------------------

NONE

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	24,349	0	0	0	24,349
P	D	8.000	46,082	388	0	0	46,470
P	D	10.000	27,553	10,424	0	0	37,977
<b>Total Within Municipality</b>			<b>97,984</b>	<b>10,812</b>	<b>0</b>	<b>0</b>	<b>108,796</b>
P	D	6.000	1,363	0	0	0	1,363
P	D	8.000	18,494	5,701	0	0	24,195
P	D	10.000	3,749	0	0	0	3,749
<b>Total Outside of Municipality</b>			<b>23,606</b>	<b>5,701</b>	<b>0</b>	<b>0</b>	<b>29,307</b>
<b>Total Utility</b>			<b>121,590</b>	<b>16,513</b>	<b>0</b>	<b>0</b>	<b>138,103</b>



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	1,060	106	0	0	1,166	90	1
P	2.000	5	0	0	0	5	0	2
P	4.000	1	0	0	0	1	0	3
<b>Total Utility</b>		<b>1,066</b>	<b>106</b>	<b>0</b>	<b>0</b>	<b>1,172</b>	<b>90</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,286	110	0	0	1,396	101	1
0.750	2	0	0	0	2	0	2
1.000	8	0	0	0	8	0	3
1.500	0	1	0	0	1	0	4
2.000	12	0	0	0	12	0	5
4.000	0	1	0	0	1	0	6
<b>Total:</b>	<b>1,308</b>	<b>112</b>	<b>0</b>	<b>0</b>	<b>1,420</b>	<b>101</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,036	26	0	2	1	331	1,396	1
0.750	0	0	0	0	0	2	2	2
1.000	5	0	1	0	0	2	8	3
1.500	1	0	0	0	0	0	1	4
2.000	0	8	1	0	0	3	12	5
4.000	0	1	0	0	0	0	1	6
<b>Total:</b>	<b>1,042</b>	<b>35</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>338</b>	<b>1,420</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	49	13	0	0	62	<b>1</b>
Within Municipality	197	19	0	0	216	<b>2</b>
<b>Total Fire Hydrants</b>	<b>246</b>	<b>32</b>	<b>0</b>	<b>0</b>	<b>278</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year: 278

Number of distribution system valves end of year: 675

Number of distribution valves operated during year: 362

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Operating Revenues - Sales of Water (Page W-02)

Program required a "1" inserted -- thus increasing the total customer count by 1.

Actual year 2001 customer count was 1,082 versus the 1,083 stated on pg.W-2.

---

### Water Operation & Maintenance Expenses (Page W-05)

Acct.#600-Line #1: Year 2001 reflects the increase of hiring a full-time employee for the vacant secondary operator position.

Acct.#620-Line #3: The \$684.00 represents the Waverly Sanitary District's metering pits (2) electrical charges for the year. The two metering pits house the District's supply connections to the Town of Menasha and the City of Appleton. The kWH amount -- stated as "0" on Pg.W-10-Line #28 is correct since Waverly Sanitary District does not pump its water.

Acct.#650-Line #6: Year 2001 reflects a substantial decrease when compared to years 2000 and 1999 when numerous required repairs were completed.

Acct.#682-Line #10: Year 2001 reflects a substantial decrease in this account due to the hiring of a full-time employee rather than utilizing temporary outside assistance.

Acct.#689-Line #14: Year 2001 decrease of approximately 45% was due to the reduction of seminar attendance during the year.

---

### Water Utility Plant in Service (Page W-08)

Acct.#379 - Line #38 - Column C (Additions During Year)

The \$23,125 addition represents 1/2 of the total \$46,250 cost of 500 auto meter reads (radio reads) purchased during year 2001. The remaining balance of \$23,125 was debited to the Sewer Utility -- Other General Plant Acct.

---

### Pumping and Purchased Water Statistics (Page W-10)

Waverly Sanitary District changed its primary supplier from the Town of Menasha Utility District to the City of Appleton as of 9/14/01.

The Town of Menasha Utility District was the primary supplier from 1/1 - 9/13/01 and the City of Appleton (current primary supplier) from 9/14 - 12/31/01.

The Town of Menasha Utility District is currently being utilized as the Waverly Sanitary District's "secondary" (emergency) supplier.

---

### Water Mains (Page W-15)

Column E -- mains located within and outside municipality -- represents the main additions of the four (4) completed/accepted development projects that were funded entirely by the developers.

The Waverly Sanitary District did not assess against the property owners and no deferred assessments were issued by the District.

---

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Services (Page W-16)

Column D -- Water Services Added During Year:

- \* The service additions were paid entirely by the Developers.
  - \* The basis of recording is the installed cost per the Developers' contractors' final cost and quantity statements.
  - \* The total amount is \$46,301 -- reflecting the four (4) accepted developments' additional services -- Total: 106
  - \* The property owners were not assessed by the Waverly Sanitary District.
  - \* No service additions were financed by application of Cz-1.
-